

Power to make rules and regulations.	in the county as equalized by the county board of equalization and itemized by townships. The board of tax commissioners are authorized to make such rules and regulations as the board may deem proper to effectually carry out the purposes for which the board is constituted and to make all rules and regulations not inconsistent with law as the board may deem necessary with respect to its own meetings, proceedings, notices, and hearings.
Record of official proceedings. Certified copies received in evidence.	SEC. 6. The said Board of State Tax Commissioners shall keep an accurate record of its official proceedings. Certified copies of its records, attested with its official seal, shall be received in evidence in all courts of the State with like effect as certified copies of other public records.
	SEC. 7. <i>Place of meetings of board; shall have access to books, papers, etc., with power to subpoena and examine witnesses.</i>
Sessions of board.	Regular sessions of said board shall be held at the office of said board in the city of Raleigh. The said board and the members thereof shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of State. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, townships, and municipalities. Said board shall have the right to subpoena witnesses, upon a subpoena signed by the chairman of said board, directed to such witnesses, which subpoena may be served by any person authorized to serve subpoenas from courts of record in this State; and the attendance of witnesses may be compelled by attachment, to be issued by any Superior Court upon proper showing that such witness has been properly subpoenaed and has refused to obey such subpoena. The person serving such subpoena shall receive the same compensation now allowed to sheriffs and other officers for serving subpoenas. Said board shall have the power to examine witnesses under oath, said oath to be administered by any member of said board or by the secretary thereof. Said board shall have the right to examine books, papers or accounts of any corporation, firm, or individual owning property liable to assessment for taxes, general or specific, under the laws of this State; and any officer or stockholder of any such corporation, any member of any such firm, or any person or persons who shall refuse to permit such inspection, or neglect or fail to appear before said board in response to its subpoena, or testify, as provided for in this section, shall be deemed guilty of a misdemeanor and shall be punished by a fine not exceeding one thousand dollars or by imprisonment in the State's Prison for a period not exceeding two years, or both such fine and imprisonment, in the discretion of the court.
Access to books, records and documents.	
To subpoena witnesses.	
Service of subpoena.	
Attendance compelled by attachment.	
Fee for service.	
Power to examine under oath. Administration of oath.	
Right to examine books, papers, or accounts.	
Refusal to permit inspection or failure to appear and testify a misdemeanor.	
Punishments.	
State Board of Equalization of valuation and taxation.	SEC. 8. The State Board of Tax Commissioners shall constitute a State Board of Equalization of valuations and taxes for the State. In case it shall appear or be made to appear to said board that any tax list in any county in the State is grossly irregular,
Grossly irregular lists corrected.	